

CHAPTER 119

[House Bill No. 388]

JUSTICE COURTS—CIVIL PROCEDURE—
SUMMONS FOR JURORS

AN ACT Relating to service of papers; amending section 73, page 236, Laws of 1854 as last amended by section 4, page 119, Laws of 1888 and RCW 12.12.060.

Be it enacted by the Legislature of the State of Washington:

Section 1. Section 73, page 236, Laws of 1854 as last amended by section 4, page 119, Laws of 1888 and RCW 12.12.060 are each amended to read as follows:
~~((The justice shall thereupon issue a summons for the jury, in which the following form shall be observed in substance:~~

~~THE STATE OF WASHINGTON,~~ _____ }
County of _____ } ss.

~~The state of Washington to the Sheriff or any Constable of said county:~~

~~You are hereby commanded to summon _____ to appear before me, at my office in _____ precinct, said county, on the _____ day of _____, A.D. 19.. at _____ o'clock in the _____ noon, to serve as jurors in a case pending before me, then and there to be tried. And this they shall in nowise omit. And have you then and there this writ, with your doings thereon.~~

~~Given under my hand this, the _____ day of _____, A.D. _____.~~

~~A _____ B _____
Justice of the Peace.~~

~~Which summons shall be personally served upon the persons named, and the same shall be returned, with the names of the persons summoned, at the time appointed for the trial of the cause.)) The justice shall thereupon issue or cause to be issued a summons for the jury, which summons shall be served personally or by certified mail upon the persons named.~~

Passed the House May 21, 1975.
Passed the Senate May 15, 1975.
Approved by the Governor May 29, 1975.
Filed in Office of Secretary of State May 29, 1975.

CHAPTER 120

[House Bill No. 422]

PROPERTY TAXES—DESTROYED PROPERTY ADJUSTMENT

AN ACT Relating to revenue and taxation; amending section 36.21.080, chapter 4, Laws of 1963 as amended by section 7, chapter 196, Laws of 1974 ex. sess. and RCW 36.21.080; amending section 3, chapter 196, Laws of 1974 ex. sess. and RCW 84.70.010; amending section 4, chapter 196, Laws of 1974 ex. sess. and RCW 84.70.020; and amending section 5, chapter 196, Laws of 1974 ex. sess. and RCW 84.70.030.

Be it enacted by the Legislature of the State of Washington:

Section 1. Section 36.21.080, chapter 4, Laws of 1963 as amended by section 7, chapter 196, Laws of 1974 ex. sess. and RCW 36.21.080 are each amended to read as follows:

(1) The county assessor is authorized to place any property under the provisions of RCW 36.21.040 through 36.21.080 on the assessment rolls for the purposes of tax levy up to May 31st of each year. The assessed valuation of property under the provisions of RCW 36.21.040 through 36.21.080 shall be considered as of the April 30th immediately preceding the date that the property is placed on the assessment rolls.

(2) If, ~~((prior to May))~~ on or before December 31 in any calendar year, any real or personal property placed upon the assessment ~~((and tax rolls as of January 1))~~ roll of that year is destroyed in whole or in part ~~((by fire or by act of God))~~, the true cash value of such property shall be reduced for that year by an amount determined as follows:

(a) First take the true cash value of such taxable property and deduct therefrom the true cash value of the remaining property.

(b) Then divide any amount remaining by twelve and multiply the quotient by the number of months or major fraction thereof remaining after the date of the destruction of the property.

Sec. 2. Section 3, chapter 196, Laws of 1974 ex. sess. and RCW 84.70.010 are each amended to read as follows:

(1) If, ~~((prior to May))~~ on or before December 31 in any calendar year, any real or personal property placed upon the assessment ~~((and tax rolls as of January 1))~~ roll of that year is destroyed in whole or in part ~~((by fire or by act of God))~~, the true cash value of such property shall be reduced for that year by an amount determined as follows:

(a) First take the true cash value of such taxable property and deduct therefrom the true cash value of the remaining property.

(b) Then divide any amount remaining by twelve and multiply the quotient by the number of months or major fraction thereof remaining in the calendar year after the date of the destruction of the property.

(2) The amount of taxes to be abated ~~((or refunded))~~ under RCW 84.70.010 as now or hereafter amended shall be determined by multiplying the amount of net loss determined under subsection (1) of this section by the rate percent of levy applicable to the property in the tax year to which the reduction of assessed value is applicable.

Sec. 3. Section 4, chapter 196, Laws of 1974 ex. sess. and RCW 84.70.020 are each amended to read as follows:

Within seventy-five days after the date of destruction, or seventy-five days after May 6, 1974, whichever is later, the taxpayer, using a form prepared by the department of revenue and provided by the assessor, shall notify the county assessor of his intention to claim the relief provided by ~~((sections 2 through 5 of this 1974 amendatory act))~~ RCW 84.70.010 through 84.70.040 as now or hereafter amended. The taxpayer shall also file a copy with the legislative body of the county, which shall serve as a petition for abatement of the tax ~~((, if unpaid, or for refund of the tax, if paid, or part thereof, but without provision for interest))~~: PROVIDED, That ~~((any refund under this section shall be construed to be the~~

~~return of an overpayment made by the taxpayer.))~~ the form shall contain such information as the department may prescribe. After receipt of the taxpayer's claim, and within thirty days after ~~((the ninetieth day provided in section 2 of this 1974 amendatory act))~~ receipt, the county assessor shall provide the legislative body of the county with his determination of the facts necessary to calculate the amount of relief, if any, to which he believes the taxpayer is entitled. A copy of the assessor's determination shall be sent to the taxpayer.

Sec. 4. Section 5, chapter 196, Laws of 1974 ex. sess. and RCW 84.70.030 are each amended to read as follows:

If the taxpayer disagrees with the determination made by the county assessor, he shall advise the county legislative body of his own determination, and request a hearing. Thereafter, the county legislative body shall make a determination of the amount of relief, if any, to which the taxpayer is entitled. The determination of the county legislative body shall be final and not appealable. The legislative body may order the tax against the property ~~((, if unpaid,))~~ to be abated in whole or in part, ~~((and if paid by the taxpayer, to be refunded in whole or in part by payment from the general fund of the county,))~~ in accordance with the legislative body's determination. If an abatement is ordered the assessor and ~~((tax collector))~~ treasurer shall make the necessary adjustments to the assessment ~~((and tax rolls,))~~ roll and the necessary entries required by the order in the records of their respective offices. ~~((If any refund is made, the county's general fund shall be reimbursed from the several taxing districts affected from the next taxes due for distribution to such districts.))~~

Passed the House May 21, 1975.

Passed the Senate May 15, 1975.

Approved by the Governor May 29, 1975.

Filed in Office of Secretary of State May 29, 1975.

CHAPTER 121

[House Bill No. 468]

ARMORIES—RENTAL REVENUES, DISPOSITION

AN ACT Relating to armories and rifle ranges; amending section 93, chapter 130, Laws of 1943 as last amended by section 56, chapter 154, Laws of 1973 1st ex. sess. and RCW 38.20.010; and prescribing an effective date.

Be it enacted by the Legislature of the State of Washington:

Section 1. Section 93, chapter 130, Laws of 1943 as last amended by section 56, chapter 154, Laws of 1973 1st ex. sess. and RCW 38.20.010 are each amended to read as follows:

State owned armories may be used for strictly military purposes: PROVIDED, That one room may be set aside for the exclusive use of bona fide veteran organizations subject to the direction of the officer in charge thereof, together with necessary furniture, heat, light and janitor service, and the members of such veteran organizations and their auxiliaries shall have access to said room and the use thereof at all times: PROVIDED, FURTHER, That any bona fide veterans' organization may be permitted the use of any state armory for athletic and social